

GAO

Report to the Chairman, Subcommittee
on Aviation, Committee on
Transportation and Infrastructure,
House of Representatives

October 2002

AIR TRAFFIC CONTROL

Impact of Revised Personnel Relocation Policies Is Uncertain



G A O

Accountability * Integrity * Reliability

Contents

Letter		1
	Results in Brief	2
	Background	4
	Eligibility Policies Are the Same for Air Traffic Controllers and Managers, but Funding Policies Differ	7
	Air Traffic Controllers Were Less Likely than Managers to Receive Funding for PCS Moves	7
	Possible Impacts of FAA's New PCS Policies	10
	Agency Comments and Our Evaluation	13
Appendix I	Details on GAO's Data Analyses	14
Appendix II	GAO Contact and Staff Acknowledgments	15
	GAO Contact	15
	Acknowledgments	15
Figures		
	Figure 1: Funding of Managers' and Controllers' PCS Moves for Promotions between Field Facilities, Fiscal Years 1999-2001	8
	Figure 2: Funding of Managers' and Controllers' PCS Lateral Moves between Field Facilities, Fiscal Years 1999-2001	9
	Figure 3: Air Traffic Services Annual PCS Costs, Fiscal Years 1996-2001	11

Abbreviations

FAA	Federal Aviation Administration
NATCA	National Air Traffic Controllers Association
PCS	Permanent Change of Station



G A O

Accountability * Integrity * Reliability

United States General Accounting Office
Washington, DC 20548

October 31, 2002

The Honorable John L. Mica
Chairman, Subcommittee on Aviation
Committee on Transportation
and Infrastructure
House of Representatives

Dear Mr. Chairman:

In fiscal year 2001, the Federal Aviation Administration (FAA) spent more than \$15 million to move air traffic controllers (who are responsible for controlling the takeoff, landing, and ground movement of planes) and their managers (who oversee and administer the air traffic control program) to new permanent duty locations. FAA classifies the funds that it spends for these moves as permanent change of station (PCS) benefits. In 1998, as part of a broader effort to reform its personnel policies, FAA changed its policies on PCS benefits. Instead of fully reimbursing the costs of all PCS moves and prohibiting unfunded PCS moves, as it once did, FAA now determines the amount of PCS benefits to be offered on a position-by-position basis. Under its new policies, FAA can fully reimburse the costs of a move if it determines that the move is in the interest of the government, or it can offer partial (fixed) relocation benefits if it determines that the agency will derive some benefit from the move. Under the new policy, employees and managers can now also move at their own expense. We examined the impact of these changes in PCS policies on FAA's Air Traffic Services organization as part of our ongoing work for you on the impact of FAA's 1996 personnel reforms. As agreed with your office, we researched three questions:

- How do FAA's policies on eligibility for, and the amount of, PCS benefits differ for air traffic controllers and their managers?
- How did the likelihood of being offered PCS benefits differ for controllers and managers?
- What has been the impact of PCS policies on Air Traffic Services' annual PCS costs and its ability to staff vacant positions?

To address these questions, we obtained and analyzed information on trends since fiscal year 1996 in PCS policies and funding for air traffic controllers and air traffic managers. We also analyzed data on the type of

funding for, and purpose of, controllers' and managers' PCS moves between field offices from 1999 through 2001. We also examined available information regarding moves other than those between field offices. See appendix I for details about our data analyses. We also met with representatives of Air Traffic Services and FAA's Conference Managers Association to discuss the impact of FAA's PCS policies. We conducted our review from March 2002 through August 2002 in accordance with generally accepted government auditing standards.

Results in Brief

FAA's policies on eligibility for PCS benefits are the same for air traffic controllers and their managers, but the amounts of the benefits vary. According to these policies, eligibility depends on a determining official's decision about how critical a position is and/or whether FAA will benefit from the move. Depending on this determination, FAA may fully reimburse the costs of a move, offer a fixed amount of relocation benefits, or provide no relocation benefits. Under a memorandum of understanding between the National Air Traffic Controllers Association (NATCA) and FAA, controllers can receive a larger fixed relocation payment than managers. For all moves where fixed relocation payments are provided to controllers, they receive a payment of \$27,000, whereas the amounts of the fixed relocation payments for managers and other nonunion employees are determined on a case-by-case basis up to \$25,000. The average fixed relocation payment for managers' moves between field offices (based on FAA estimates) was about \$19,500 from 1999 through 2001.

Air traffic controllers have been less likely than air traffic managers to be offered PCS benefits when they move between facilities. Our analysis of data on moves between field facilities in fiscal years 1999 through 2001 (comprising 1,639 of 2,107, or almost 80 percent of all Air Traffic PCS moves) showed that Air Traffic Services funded 16 percent of moves involving a promotion (123 of 774) and 6 percent of lateral moves between field facilities for controllers (14 of 250), compared with 38 percent of promotional moves (34 of 90) and 34 percent of lateral moves (14 of 41) for managers. For other moves (for example, from regional offices to field facilities or headquarters to regional offices), Air Traffic Services funded 9 percent for controllers (25 of 275 moves), compared with 47 percent for managers (91 of 193 moves). Although controllers make up about 77 percent of the combined workforce, they are to get 65 percent of available Air Traffic PCS funding according to a February 2000 Memorandum of Understanding between FAA and NATCA. Air Traffic Services officials said that the relatively small number of managers who moved, combined

with the fixed allotment of total PCS funding, led to the difference between managers and controllers in the likelihood for PCS funding.

According to FAA officials, PCS costs have decreased and FAA's ability to quickly fill vacant controller positions has improved since the new PCS policies took effect. Data show that Air Traffic Services' PCS annual costs decreased in 1998 when FAA began implementing its new PCS policies—for example, from \$31.8 million in fiscal year 1997 to \$17.5 million in fiscal year 1998¹—but FAA does not have the data to determine to what extent the annual decreases are attributable to the new PCS policies. Lacking the requisite data, FAA has attributed the reduction to decreases in the agency's budget rather than to the new PCS policies. Air Traffic Services' officials have attributed improvements in FAA's ability to quickly fill vacant controller positions at field facilities to broader flexibilities provided by the new PCS policies, but again, they lacked the data to support their views. On the other hand, FAA's Conference Managers Association has expressed concern that the changes in PCS policies may result in unintended consequences in filling vacant positions. Specifically, the Association has suggested that these changes may reduce the pool of applicants (because fewer applicants may be willing to fund part or all of their moves), thereby, potentially affecting the qualifications and diversity of applicants for promotions. Moreover, according to the Association, PCS benefits paid to fill comparable positions could vary from year to year with changes in budget funding levels. However, the Association said that there were no data to determine whether these negative effects have occurred. Air Traffic Services officials said they were reviewing the concerns identified by the Association and planned to comment in the near future. Officials from FAA's Office of Human Resources said they had agencywide plans to begin collecting information on the time to fill positions and survey new recruits on, among other things, the reasons they applied for the position into which they were hired. This information could help FAA determine the effects of its new PCS policies. Our ongoing work examines the extent to which FAA has gathered data to determine the impact of its personnel reform.

¹Adjusted for inflation to constant 2001 dollars.

Background

FAA currently employs almost 20,000 employees to operate and manage the nation's air traffic control system.² Most of these employees (about 15,250) are air traffic control specialists, or controllers, who are responsible for controlling the takeoff, landing, and ground movement of planes and are assigned to field facilities.³ (NATCA represents these controllers.) In addition, about 4,500 managers, supervisors, and staff specialists within FAA's Air Traffic Services work to oversee and administer the air traffic control program. (About 3,900 of these 4,500 managers, supervisors, and specialists work in the various field facilities around the country and the other 600 provide management, direction, and oversight, as well as overall support, of the air traffic control system at headquarters and regional locations.) For this report, we focused our analysis on these two groups in FAA's occupational job series 2152, which we refer to as controllers and managers, respectively.

In 1994, Congress directed the Secretary of Transportation to undertake a study of management, regulatory, and legislative reforms that would enable FAA to provide better air traffic control services.⁴ FAA's resulting 1995 report to Congress stated that existing federal personnel rules and procedures limited FAA's ability to attract and retain qualified staff at key facilities or to reassign employees in response to changing needs. The report also stated that exemption from federal personnel regulations would provide FAA with the flexibility to hire, reward, and relocate employees to better manage the air traffic control system.⁵ On November 15, 1995, Congress directed the FAA Administrator to develop and implement a new personnel management system to provide greater flexibility in the hiring, training, compensation, and location of personnel. The 1996 Department of Transportation Appropriations Act exempted FAA from most provisions of title 5 of the United States Code and other

²The Office of Personnel Management classifies civilian air traffic controllers in FAA as occupational series 2152—civilian air traffic controller. In addition to these employees, there are about 2,800 flight service station controllers who do not directly control or separate air traffic but provide pilot briefings, weather reports and emergency services to pilots before and during flights.

³Field facilities include FAA towers, terminal radar approach controls, and en route centers.

⁴Pub. L. No. 103-260, 108 Stat. 698 (1994).

⁵See Federal Aviation Administration, *Background Paper: Personnel Management Reform for the Federal Aviation Administration*, (Washington, D.C.: August 1995).

federal personnel laws.⁶ On April 1, 1996, FAA introduced a set of new personnel policies and procedures that included, among other things, personnel reforms for locating its workforce more effectively.

Controllers and managers may make PCS moves for promotions,⁷ downgrades,⁸ or lateral transfers. To be eligible for promotion within the controller or manager ranks or from controller to manager, individuals may be required to make a PCS move. For example, promotion for a controller may require making a PCS move to a higher-level facility (i.e., one with higher levels of operational complexity).⁹ Promotion for a manager may require gaining greater experience with more complex and diverse air traffic operations. This may involve a PCS move to a regional office or FAA headquarters for policy and management experience.¹⁰ To be eligible for promotion from controller to manager, an individual may have to move to a lower-level facility where supervisory positions are available, to a regional office, or to FAA headquarters. Downgrades and lateral transfers are generally made for personal reasons but may also benefit the government.

Under title 5 rules, federal agencies may elect to pay for the expenses of transportation of immediate family and of household goods and personal effects to and from the assignment location for a PCS move when it is in the interest of the federal government.¹¹ According to FAA Air Traffic Services and Human Resources officials, FAA historically interpreted title

⁶Congress did not exempt FAA from provisions of title 5 pertaining to veterans' preference; antidiscrimination; retirement, unemployment and insurance coverage; and limitations on the right to strike.

⁷FAA defines promotion as the movement of an employee to a higher grade or pay band.

⁸FAA defines a downgrade as a reduction in grade or pay level, which may be either voluntary (through assignment to a different position at a lower grade or pay level) or involuntary (through reclassification or reevaluation of the duties and responsibilities of a position).

⁹FAA's pay system for air traffic controllers classifies each air traffic control facility into air traffic control grades with corresponding pay bands based on numerous factors, including the level of air traffic and complexity of operations at each location. Under this pay system, increasing levels of pay are associated with increasing levels of air traffic and more complex operations.

¹⁰*Federal Aviation Personnel Manual Letter 330-4, SUBJ: Merit Promotion Program, Appendix 9, "Air Traffic Competitive Career Progression Plan,"* effective October 1, 1985.

¹¹5 U.S.C. sec. 5724a.

5 rules as a requirement to fully reimburse all PCS moves, since FAA considered all such moves to be in the interest of the government. As part of its personnel reform, FAA delegated the authority to determine eligibility for and the amount of PCS benefits to each line of business¹² and provided three PCS funding options: (1) full PCS reimbursement, (2) fixed relocation payments, and (3) unfunded moves. If the move is determined to be in the interest of the government, FAA will fully reimburse the individual for costs associated with the move.¹³ According to FAA, the average agencywide PCS cost for fully reimbursed PCS moves in fiscal year 2001 was about \$54,000 (based on a sample of 100 fully funded PCS moves in that fiscal year.)

Under its personnel reform, FAA may offer a fixed relocation payment if it determines that the agency will derive some benefit from a move, even though the move is not in the interest of the government.¹⁴ For example, Air Traffic Services may offer a fixed relocation payment as a recruitment tool, when necessary, to attract enough qualified candidates for a position.¹⁵

If a move is not in the interest of the government and FAA does not determine that it will derive some benefit from the move, there is no basis for offering PCS funding. However, as a result of FAA's personnel reforms, employees may choose to make unfunded moves at their own expense for personal reasons, to gain experience needed for professional advancement, or for promotion. Before 1996, when FAA's policy did not allow unfunded moves, many vacancies went unfilled for lack of PCS funds, according to FAA's Personnel Reform Executive Committee Task Force Report. The intent of the change in policy was to (1) improve employee morale by allowing willing employees to relocate and (2) allow

¹²FAA is organized along five lines of business: Airports, Commercial Space Transportation, Research & Acquisition, Regulation & Certification, and Air Traffic Services.

¹³Reimbursable expenses include those related to the employee's home sale and purchase, travel, and shipment of household goods and may include those for house hunting trips, subsistence in temporary quarters, and transportation of a privately owned vehicle; reimbursements are taxable.

¹⁴Employees receiving fixed relocation payments do not have to account for moving expenses and must pay income taxes on the fixed amount received.

¹⁵According to Air Traffic Services policy, determining officials state on the vacancy announcement the type of PCS benefits—full reimbursement or fixed relocation—to be offered.

FAA to relocate more employees without increasing the PCS budget. In February 2000, FAA signed a memorandum of understanding with NATCA that allowed FAA to offer controllers unfunded PCS moves to higher-level facilities.¹⁶ These moves to higher-level facilities are considered promotions because controllers' pay increases with the level of the facility.

Eligibility Policies Are the Same for Air Traffic Controllers and Managers, but Funding Policies Differ

FAA's policies on eligibility for PCS reimbursement, created as a result of FAA's 1996 personnel reform and implemented for air traffic controllers in the agency's February 2000 memorandum of understanding with NATCA, do not differentiate between air traffic controllers and managers. However, the amount of the fixed relocation payment that Air Traffic Services may offer controllers and managers for PCS moves does differ. The February 2000 memorandum of understanding established a fixed relocation payment of \$27,000 for controllers as a result of negotiations between FAA management and NATCA. This amount is set for all fixed relocation payments provided to controllers. Conversely, the amounts of fixed relocation payments for air traffic control managers are determined on a case-by-case basis up to a maximum of \$25,000. The average PCS fixed relocation payment for managers' moves between field offices during fiscal years 1999 through 2001 (based on FAA estimates) was about \$19,500.¹⁷

Air Traffic Controllers Were Less Likely than Managers to Receive Funding for PCS Moves

Air traffic controllers were less likely than air traffic managers to receive funding for their moving expenses when moving between facilities. According to Air Traffic Services data, controllers and managers made 1,466 and 173 PCS moves, respectively, between field facilities from fiscal year 1999 through fiscal year 2001; these moves comprise 78 percent of all 2,107 Air Traffic PCS moves.¹⁸ About half of those moves (864) were for promotions. As shown in figure 1, 84 percent of controllers' PCS moves between field facilities for promotions (651 of 774) were unfunded during

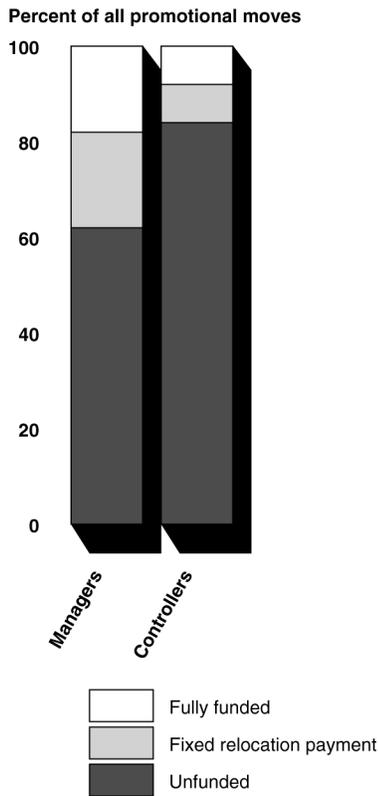
¹⁶The February 2000 memorandum of understanding was a supplemental, midterm agreement to FAA's 1998 contract with NATCA.

¹⁷Based on estimated costs submitted by FAA regions for all 41 reported fixed relocation payment PCS moves between field facilities from fiscal year 1999 through fiscal year 2001. Estimates in the database were not updated to reflect actual costs.

¹⁸Data on the funding alternatives for PCS moves were available only for moves between field facilities for fiscal years 1999 through 2001.

fiscal years 1999 through 2001, while 62 percent of managers' PCS moves for promotions (56 of 90) were unfunded.

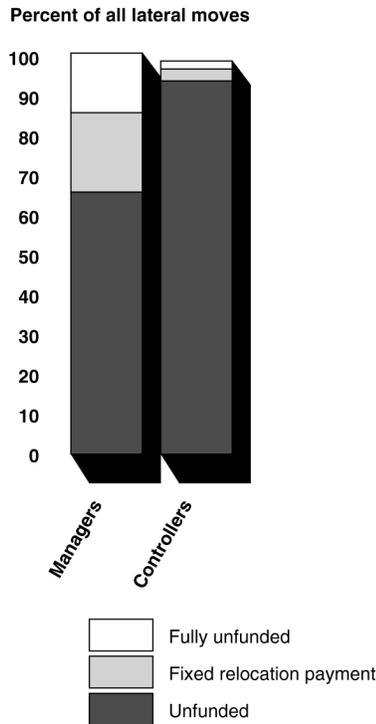
Figure 1: Funding of Managers' and Controllers' PCS Moves for Promotions between Field Facilities, Fiscal Years 1999-2001



Source: GAO's analysis of data provided by FAA.

Similarly, controllers were less likely than managers to receive funding for lateral moves. From fiscal year 1999 through fiscal year 2001, controllers and managers made 291 PCS moves for lateral assignment between field facilities. As shown in figure 2, 94 percent of controllers' lateral moves (236 of 250) were unfunded, compared with 66 percent of managers' lateral moves (27 of 41).

Figure 2: Funding of Managers' and Controllers' PCS Lateral Moves between Field Facilities, Fiscal Years 1999-2001



Source: GAO's analysis of data provided by FAA.

Data were not available on the type of funding alternatives used for other PCS moves (from headquarters to the field, for example, and from regional offices to headquarters). However, data on whether any type of funding was provided for these other moves indicated that 91 percent of those by controllers were unfunded during fiscal years 1999 through 2001 (250 of 275), compared with 53 percent of those by managers (102 of 193).

According to the February 2000 memorandum of understanding between FAA and NATCA, 65 percent of PCS funding is to be allocated to controllers and 35 percent to the rest of air traffic staff. Thus, while they account for 77 percent of the combined workforce, controllers get a smaller proportion—65 percent—of air traffic PCS funding. FAA officials said that this resulted in a higher percentage of managers who received funding for PCS moves.

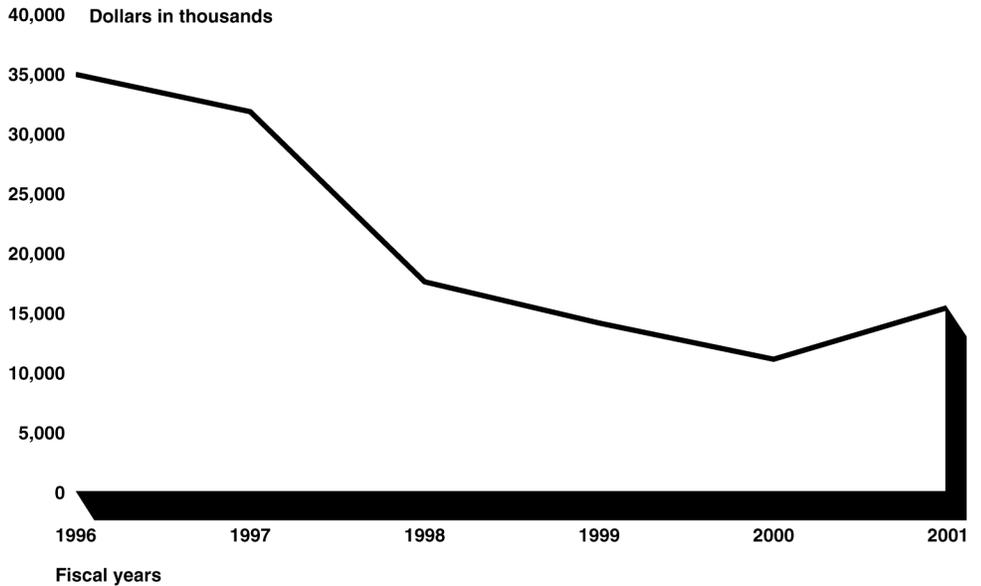
Although managers were more likely than controllers to receive funding for PCS moves for promotion in the field, they were less likely to make PCS moves between field locations for promotions. From fiscal year 1999 through fiscal year 2001, about 2 percent of the total population of managers (4,490) made promotional moves between field facilities, compared with about 5 percent of the controller workforce (15,248). Lateral and downgrade moves between field facilities during the same period accounted for less than 3 percent of managers' and controllers' respective workforces. For other PCS moves (between headquarters, regional offices, and field facilities), managers (4 percent) were more likely to make moves than controllers (2 percent).

Possible Impacts of FAA's New PCS Policies

Although FAA officials said that PCS costs have decreased and FAA's ability to quickly fill vacant controller positions has improved since the new PCS policies took effect, they did not have the data to determine to what extent the annual decreases or improvement in the agency's ability to fill vacancies in field facilities are attributable to the new PCS policies implemented in 1998. For example, from fiscal year 1997, Air Traffic Services' PCS costs decreased from \$31.8 million to \$17.5 million in fiscal year 1998 (see fig. 3).¹⁹ FAA has attributed these decreases to reductions in its budget rather than to the new PCS policies providing fixed relocation payments for PCS moves and allowing staff to pay for their own moves. However, officials noted that they lacked data to support this determination. FAA officials also said that the new PCS policies have improved their ability to fill controller vacancies in field facilities, but again, they lacked data to support their views. Officials from FAA's Office of Human Resources said they had agencywide plans to begin collecting information on the time to fill positions and survey new recruits on, among other things, the reasons they applied for the position into which they were hired. This information should help FAA determine the impacts of its PCS policies.

¹⁹Adjusted for inflation to constant 2001 dollars.

Figure 3: Air Traffic Services Annual PCS Costs, Fiscal Years 1996-2001



Note: Amounts adjusted for inflation to constant 2001 dollars.

Source: GAO's presentation of data provided by FAA.

FAA also lacks data to respond to questions raised by the FAA Conference Managers Association about the potential impacts of FAA's new PCS policies.²⁰ In the Association's view, the change from the determination that a promotional opportunity is in the best interest of the government (under title 5 rules) to a determination based on general criteria by each of the lines of business that only some promotional opportunities are in the best interest of the government (under rules revised as a part of personnel reform) made the decision-making process too subjective. In March 2002,²¹ Association representatives expressed concern about the potential for unintended effects of the change in FAA's PCS policy including a reduction in the number of qualified applicants that could weaken FAA's leadership and a reduction in the diversity of potential applicant pools that could result in discrimination in filling positions. The Association also said

²⁰The Association represents about 1,700 FAA managers and supervisors.

²¹Federal Aviation Administration Conference Managers Association, *Legislative Briefing Book*, 107th Congress, Second Session, March 2002.

that a disparate provision of PCS benefits due to funding concerns could have a negative impact on morale.

According to the managers association, some qualified managers may be reluctant to bid on opportunities for promotion because of the cost of partially or fully funding their own PCS moves. (As was shown in fig. 1, almost two-thirds of these moves for managers are unfunded.) The Association was concerned that, because not all qualified potential applicants may apply for promotions, less qualified managers may bid on and be selected for promotion opportunities because they are willing to make the financial commitment to pay for some or all of the costs associated with a PCS move. The Association believes this outcome could weaken the quality of FAA's leadership.

Another Association concern is that selecting officials may be unable to determine whether the pool of candidates who bid on unfunded PCS or fixed-funded PCS positions is representative of FAA managers. Specifically, the Association has suggested that this pool of candidates may not be as diverse as the pool of candidates who would bid on a position with a fully reimbursed PCS move. As a result, the Association believes the new PCS policies may inadvertently lead to discrimination.

Finally, Association officials expressed concern that FAA's implementation of the variable PCS policy would be affected by fluctuations in FAA's budget. In their view, the effect of using PCS funding to create an incentive for filling hard-to-staff positions (as is done under the new policies) rather than to fully reimburse all PCS moves (as was done under title 5 rules) was to reduce the funding for PCS moves. With less PCS funding available, the officials said managers' decisions to fund PCS moves could be more sensitive to current funding issues than to operational staffing needs. As a result, the Association said comparable positions could be filled in different budget years at the same location using different levels of PCS benefits. Thus, two managers could receive disparate PCS benefits for essentially the same type of move.

The Association acknowledged that there were no data that showed these unintended effects had occurred. Likewise, without information such as the qualifications of employees and managers who applied for promotions before and after the change in policies, the qualifications of those who did not apply, and the funding for comparable positions over time, we could not determine whether the potential unintended effects identified by the Association had occurred. Air Traffic Services officials said they were still reviewing the concerns and planned to comment in the near future.

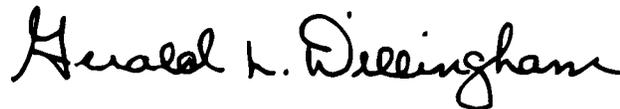
Agency Comments and Our Evaluation

We provided a copy of the draft report to Department of Transportation and FAA officials who agreed with the contents of the report and provided a technical clarification regarding our description of the allocation of PCS funding under the 2000 Memorandum of Agreement between FAA and NATCA. They did not provide written comments on the report.

As agreed with your office, unless you publicly announce the contents of this report earlier, we plan no further distribution until 10 days from the report date. At that time, we will send copies of this report to interested congressional committees and to the Honorable Norman Y. Mineta, Secretary of Transportation; the Honorable Marion Blakely, Administrator, FAA; and the Honorable Mitchell E. Daniels, Jr., Director, Office of Management and Budget. We also will make copies available to others upon request. In addition, the report will be available at no charge on the GAO Web site at <http://www.gao.gov>.

If you or your staff have any questions about this report or would like to discuss it further, I can be reached at (202) 512-2834. Key contributors to this report are acknowledged in appendix II.

Sincerely yours,



Gerald L. Dillingham, Ph.D.
Director, Physical Infrastructure

Appendix I: Details on GAO's Data Analyses

We obtained and analyzed data on trends in funding for permanent change of station (PCS) moves in the Federal Aviation Administration's (FAA's) Air Traffic Services line of business (the FAA line of business for air traffic controllers and air traffic managers) since fiscal year 1996 and analyzed data on the type of funding (fully funded, fixed payments, or unfunded) and purpose (promotion, lateral transfer, or downgrade) of controllers' and managers' PCS moves between field offices from 1999 through 2001, the only years for which these data were available. The PCS moves between field offices account for about 80 percent of all Air Traffic PCS moves. The only information available for other moves (for example, between headquarters and field offices or between regional offices and headquarters) was the total number of moves and whether they were funded or unfunded.

To assess the reliability of the data, we (1) discussed the data collection methods with responsible agency staff and (2) reviewed the information for reasonableness. We did not independently verify these data.

Appendix II: GAO Contact and Staff Acknowledgments

GAO Contact

Gerald L. Dillingham, Ph.D. (202) 512-2834

Acknowledgments

In addition to the individual named above, Elizabeth Eisenstadt, Michele Fejfar, David Hooper, Chris Keisling, and E. Jerry Seigler made key contributions to this report.

GAO's Mission

The General Accounting Office, the investigative arm of Congress, exists to support Congress in meeting its constitutional responsibilities and to help improve the performance and accountability of the federal government for the American people. GAO examines the use of public funds; evaluates federal programs and policies; and provides analyses, recommendations, and other assistance to help Congress make informed oversight, policy, and funding decisions. GAO's commitment to good government is reflected in its core values of accountability, integrity, and reliability.

Obtaining Copies of GAO Reports and Testimony

The fastest and easiest way to obtain copies of GAO documents at no cost is through the Internet. GAO's Web site (www.gao.gov) contains abstracts and full-text files of current reports and testimony and an expanding archive of older products. The Web site features a search engine to help you locate documents using key words and phrases. You can print these documents in their entirety, including charts and other graphics.

Each day, GAO issues a list of newly released reports, testimony, and correspondence. GAO posts this list, known as "Today's Reports," on its Web site daily. The list contains links to the full-text document files. To have GAO e-mail this list to you every afternoon, go to www.gao.gov and select "Subscribe to daily E-mail alert for newly released products" under the GAO Reports heading.

Order by Mail or Phone

The first copy of each printed report is free. Additional copies are \$2 each. A check or money order should be made out to the Superintendent of Documents. GAO also accepts VISA and Mastercard. Orders for 100 or more copies mailed to a single address are discounted 25 percent. Orders should be sent to:

U.S. General Accounting Office
441 G Street NW, Room LM
Washington, D.C. 20548

To order by Phone: Voice: (202) 512-6000
 TDD: (202) 512-2537
 Fax: (202) 512-6061

To Report Fraud, Waste, and Abuse in Federal Programs

Contact:

Web site: www.gao.gov/fraudnet/fraudnet.htm

E-mail: fraudnet@gao.gov

Automated answering system: (800) 424-5454 or (202) 512-7470

Public Affairs

Jeff Nelligan, managing director, NelliganJ@gao.gov (202) 512-4800
U.S. General Accounting Office, 441 G Street NW, Room 7149
Washington, D.C. 20548